

AUDITOR I

OPEN – NONPROMOTIONAL EXAMINATION

CALIFORNIA STATE GOVERNMENT - AN EQUAL OPPORTUNITY EMPLOYER TO ALL REGARDLESS OF RACE, COLOR, CREED, NATIONAL ORIGIN, ANCESTRY, SEX, MARITAL STATUS, DISABILITY, RELIGIOUS OR POLITICAL AFFILIATION, AGE, OR SEXUAL ORIENTATION.

IT IS AN OBJECTIVE OF THE STATE OF CALIFORNIA TO ACHIEVE A DRUG-FREE STATE WORK PLACE. ANY APPLICANT FOR STATE EMPLOYMENT WILL BE EXPECTED TO BEHAVE IN ACCORDANCE WITH THIS OBJECTIVE BECAUSE THE USE OF ILLEGAL DRUGS IS INCONSISTENT WITH THE LAW OF THE STATE, THE RULES GOVERNING CIVIL SERVICE AND THE SPECIAL TRUST PLACED IN PUBLIC SERVANTS.

DEPARTMENTAL FOR

EMPLOYMENT DEVELOPMENT DEPARTMENT (EDD)

POSITIONS EXIST

Positions exist statewide.

POSITION DESCRIPTION Under close supervision, the Auditor I performs tax audits, investigations, and examinations of employers' books and records for the purpose of determining status and/or liability under the provisions of the California Unemployment Insurance Code (CUIC). Other duties include, but are not limited to, participation in Branch and Division sponsored training, advising employers and/or their representatives in the applications of the CUIC, and preparation for Tax and Benefit Hearings.

SALARY RANGE

\$2764 - \$3361 per month

CONTINUOUS FILING

Examination Applications (STD 678) will be accepted continuously. Testing will occur in accordance with the hiring needs of the Department (commence testing dates will be announced).

WHO SHOULD APPLY

Persons who meet the minimum qualifications as stated on this bulletin should apply. This is an open, nonpromotional examination. Applications will not be accepted on a promotional basis.

HOW TO APPLY

To apply for this examination, submit a completed Examination Application (STD 678) **POSTMARKED** no later than the commence testing date. Applications postmarked after the commence testing date will be kept on file for the next administration of this examination. Applications not sent through the U.S. Postal Service (i.e., hand carried to the Human Resource Services Division) must be RECEIVED BY 5:00 P.M. ON THE COMMENCE TESTING DATE. Use of EDD metered mail, including interoffice mail (e.g., red or gold bag), and faxed applications are prohibited. Submit applications DIRECTLY to:

MAILING ADDRESS:

Employment Development Department Human Resource Services Div, MIC 54 Attention: Auditor I Exam

P.O. Box 826880

Sacramento, CA 94280-0001

FILE IN PERSON ADDRESS:

Employment Development Department Human Resource Services Division Attention: Auditor I Exam 751 N Street, 6th Floor Solar Building

Sacramento, CA 95814

Note: To gain access to the 6th Floor Solar Building, you must enter at 722 Capitol Mall and sign in at the security desk.

DO NOT SUBMIT APPLICATIONS TO THE STATE PERSONNEL BOARD

Note: All applications must include "from" and "to" dates (month/day/year), time base, and civil service class titles. Applications received without this information may be rejected because of incomplete information.

SPECIAL TESTING ARRANGEMENTS

If you need an accessible test location, an interpreter, or other special testing arrangements because of a disabling condition or your religious beliefs, please complete question 2 and/or 3 on page 1 of the Examination Application (STD 678). You will be contacted and necessary arrangements will be made.

REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION

Note: All applicants must meet the requirements for this examination **at the time of the commence testing date.**

It is the responsibility of all applicants to provide complete and detailed descriptions of qualifying education to substantiate minimum qualifications. This information is critical in determining acceptance into any examination. Your signature on your application indicates that you have read, understood, and possess the minimum qualifications required.

Minimum Qualifications

Education:

EITHER I

Equivalent to graduation from college, with specialization in accounting. (Registration as a senior student in a recognized institution will admit applicants to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

OR II

Completion of a prescribed professional accounting curriculum given by a residence or correspondence school of accountancy including courses in elementary and advanced accounting, auditing, cost accounting, and business law.

OR III

Completion of the equivalent of 19 semester hours of course work, 16 hours of which shall be professional accounting courses given by a collegiate-grade residence institution including courses in elementary and advanced accounting, auditing and cost accounting; and three semester hours of business law. (Persons who will complete course work requirements outlined under II and III above during the current quarter or semester will be admitted to the examination, but they must produce evidence of successful completion of the curriculum and the prescribed courses before they may be considered eligible for appointment.)

"Professional accounting curriculum" means core accounting courses that are the required courses needed to obtain a certificate, Associate of Arts, or Bachelors Degree in Accounting. Unacceptable courses would include mathematics, statistics, data processing, bookkeeping, marketing, and Introduction to Accounting.

Proof of Completion of Educational Requirements

All Examination Applications must contain the following information on all accounting, auditing, business law, and related courses completed: title, semester or quarter credits, name of institution, and completion date.

All applicants must submit evidence/proof of completion of the education requirement at the oral interview. The proof provided must be copies of official college transcripts that show the specific coursework and semester/quarter hours required.

Educational proof must be in English or an official English translation (i.e., an accredited college, university, or private institution which not only translates the degree/transcripts verbatim, but also explains what the degree/course work is equivalent to in the United States.) **The proof provided will become the property of EDD.**

SPECIAL PERSONAL CHARACTERISTICS

Ability to qualify for a fidelity bond; willingness to travel and work away from headquarters office.

SCOPE

A. Knowledge of:

General accounting and auditing principles, procedures, and standards, as well as business law.

B. Ability to:

- 1. Apply general accounting and auditing principles and procedures.
- 2. Conduct the less difficult audits or financial examinations of accounts and records.
- 3. Meet with and obtain the cooperation of individuals, or representatives of organizations, subject to tax or regulation.
- Create good will and maintain it in the initiation and completion of an audit and the disclosure of findings critical in nature or indicating additional tax liability.
- 5. Analyze data and draw sound conclusions.
- 6. Analyze situations accurately and adopt an effective course of action.
- 7. Prepare clear, complete, and concise reports.
- 8. Communicate effectively.

EXAMINATION INFORMATION

This examination will consist of an oral interview weighted 100%. In order to obtain a position on the eligible list, a minimum rating of 70% must be attained.

ORAL INTERVIEW - WEIGHTED 100%

Candidates will be required to appear before a Final Rating Panel (FRP) for an oral interview consisting of job related questions relating to areas shown under the "SCOPE" section of this bulletin. The FRP will assign each candidate a final competitive score based on the information provided in the Examination Application/resume and the candidate's response to the patterned questions.

CANDIDATES WHO DO NOT APPEAR FOR THEIR SCHEDULED INTERVIEW WILL BE DISQUALIFIED FROM THE EXAMINATION.

VETERANS PREFERENCE

Veterans preference credits will be added to the final score of those competitors who are successful in this examination, and who qualify for, and have requested these points. Due to the changes in the law, which were effective January 1, 1996, veterans who have achieved permanent civil service status are not eligible to receive veterans preference credits. (See page 4, General Information, for further information.)

CAREER CREDITS

This is an open, nonpromotional examination. Applications will not be accepted on a promotional basis. Career Credits do apply and will be added to the final score of all competitors in this examination who qualify for the credits and successfully complete all part(s) of the examination. (See page 4, General Information, for further information.)

ELIGIBLE LIST INFORMATION

An open, nonpromotional departmental eligible list will be established for the EDD. Names of successful competitors are merged onto the list in final score order, regardless of date. Eligibility expires 12-months after it is established unless the needs of the service and conditions of the list warrant a change in this period.

Competitors can be tested only once during a 12-month period.

INQUIRIES ABOUT THIS EXAMINATION

The EDD encourages all potential applicants to read this entire bulletin. Please refer to page 4 of this bulletin for additional examination information. All inquiries about this examination should be directed to the Auditor I Exam Technician at (916) 654-6869.

GENERAL INFORMATION

THE EMPLOYMENT DEVELOPMENT DEPARTMENT (EDD) reserves the right to revise the examination plan to better meet the needs of the service if the circumstances change under which this examination was planned. Such revision will be in accordance with civil service laws and rules and all candidates will be notified.

IT IS THE CANDIDATE'S RESPONSIBILITY to contact the Employment Development Department, Human Resource Services Division, (916) 654-6869, four weeks after filing his/her application if he/she has not received a Receipt of Application notice. If a candidate's notice of interview fails to reach him/her prior to the day of the interview due to a verified postal error, he/she will be rescheduled upon written request.

EXAMINATION APPLICATIONS (STD 678) are available at local offices of the Employment Development Department, at the State Personnel Board, and on the Internet at www.spb.ca.gov.

IF YOU MEET THE REQUIREMENTS stated on this bulletin you may take this examination, which is competitive. Possession of the entrance requirement(s) does not ensure a place on the eligible list. Your performance in the examination described on this bulletin will be compared with the performance of the other candidates who take this test, and all candidates who pass will be ranked according to their scores.

GENERAL QUALIFICATIONS: Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment and ability to work cooperatively with others, and a state of health consistent with the ability to perform the assigned duties of the class.

INTERVIEW SCOPE: If an interview is conducted, in addition to the SCOPE described on this bulletin, the Final Rating Panel will consider education, experience, personal development, personal traits, and fitness. In appraising experience, more weight will be given to the breadth and recency of pertinent experience and evidence of the candidate's ability to accept and fulfill increasing responsibilities than to the length of his/her experience. Evaluation of a candidate's personal development will include consideration of his/her recognition of his/her own training needs, his/her plans for self-development, and the progress he/she has made in his/her efforts toward self-development.

IF A CANDIDATE'S NOTICE of oral interview fails to reach him/her prior to the day of the interview due to a verified postal error, he/she will be rescheduled upon written request.

EXAMINATION LOCATIONS: When a written test is part of the examination, it will be given in such places in California as the number of candidates and conditions warrant. Ordinarily, oral interviews are scheduled in Sacramento, San Francisco, and Los Angeles. However, locations of interviews may be limited or extended as conditions warrant.

ELIGIBLE LISTS: Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) subdivisional promotional, 2) departmental promotional, 3) multidepartmental promotional, 4) servicewide promotional, 5) departmental open, 6) open eligible list. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in from one to four years unless otherwise stated on this bulletin. In the case of continuous testing examinations, names are merged into the appropriate eligible lists in order of final test scores regardless of the date of the test and the resulting eligible lists will be used only to fill vacancies in the area shown on the bulletin.

CAREER CREDITS: Career Credits are granted only in Open, Nonpromotional examinations, as follows: 1) State employees with permanent civil service status; 2) full-time employees of the State who are exempt from State civil service pursuant to the provision of Section 4 of the Article VII of the California Constitution, meet all qualification requirements specified by the Board. and have 12 consecutive months of service in an exempt position; and 3) members of the California Conservation Corps who have served one full year or are graduates of the California Conservation Corps (eligibility shall expire 24 months after graduation from the California Conservation Corps). Three points are added to the final test score of those candidates who meet the above criteria and who pass the examination. Such examinations cannot be for managerial positions as described in Government Code Section 3513. Competitors not currently employed in State civil service who have mandatory reinstatement rights may also be eligible for career credits, but they must explain their civil service status in the appropriate section on the Application Form 678. (Section 4 of the Article VII of the California Constitution is posted at the State Personnel Board, 801 Capitol Mall, Sacramento, CA.)

VETERANS PREFERENCE: California law allows granting of veterans preference credit in Open and Open, Nonpromotional examinations. Credit in open entrance examinations is granted as follows: 15 points for disabled veterans; and 10 points for all other veterans, widows and widowers of veterans, and spouses of 100% disabled veterans. Credit in Open, Nonpromotional examinations are granted as follows: 10 points for disabled veterans five points for other veterans. Directions for applying for veterans preference credit are on the Veterans Preference Application (Form 1093) which is available from the Department of Veterans Affairs, P.O. Box 942895, Sacramento, CA 94295-0001, and participating offices of the Employment Development Department, and on the Internet at www.spb.ca.gov.

EMPLOYMENT DEVELOPMENT DEPARTMENT Human Resource Services Division, MIC 54 P.O. Box 826880 Sacramento, CA 94280-0001

Telephone/Exam Hotline: (916) 654-6869

Web site: www.edd.ca.gov

California Relay Service for Hearing Impaired: From TDD Phone: (800) 735-2929 From Voice Phone: (800) 735-2922

TDD is a Telecommunications Device for the Deaf and is reachable only from telephones equipped with a TDD device.